

**Verizon New England Inc.
d/b/a Verizon Massachusetts**

Commonwealth of Massachusetts

Docket No. 03-60

Respondent: Bruce Meacham

Title: Group Manager – Service Costs

REQUEST: AT&T Communications of New England, Inc., Set #6

DATED: January 23, 2004

ITEM: AT&T 6-189 Please explain the assumptions and calculations that underlie the direct support component of labor rates used in Verizon's NRCM resulting in an <<**PROPRIETARY XXXXXX PROPRIETARY**>> per hour cost for the direct support of employees in JFC 2300 that work in the National Market Center (NMC) but only a <<**PROPRIETARY XXXXX PROPRIETARY**>> per hour cost for direct support of employees in JFC 4750 that work in the Regional CLEC Coordination Center (RCCC) and a <<**PROPRIETARY XXXXX PROPRIETARY**>> per hour cost for direct support of employees in JFC 4350 that work in the Central Office Wiring/CO Frame organization.

REPLY: The labor components are taken from actual accounting data, which is based on costs recorded to a specific JFC. There are no comparisons of loadings across individual JFC's.

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ITEM: AT&T 6-190 Please explain the assumptions and calculations that underlie the direct miscellaneous component of labor rates used in Verizon's NRCM resulting in a <<**PROPRIETARY XXXXX PROPRIETARY**>> per hour direct miscellaneous cost for employees in JFC 4000 Basic Assignment but only a <<**PROPRIETARY XXXXX PROPRIETARY**>> per hour direct miscellaneous cost for employees in JFC 4150 Network Installation and Maintenance and a <<**PROPRIETARY XXXXX PROPRIETARY**>> per hour direct miscellaneous cost for employees in JFC 4350 Distributing Frame Work.

REPLY: The labor components are taken from actual accounting data, which is based on costs recorded to a specific JFC. There are no comparisons of loadings across individual JFC's.